

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (Canceled)

Claim 8 (Canceled)

Claim 15 (Canceled)

16. (Currently Amended) A steering shaft for an energy absorbing steering column, comprising:

a first shaft;

a second shaft having an end fitted in the first shaft;

a projection formed with the first shaft at a predetermined spot, the projection protruding inwardly from an inner surface of the first shaft; and

a shank having an end disposed adjacent to the end of the second shaft and another end being free, the shank having a smaller diameter than a maximum diameter of the end of the second shaft, ~~the shank comprising an and~~

R-chamfered ~~portion~~ and a straight portions formed with the shank, the R-chamfered portion being located at the end of the shank.

17. (Currently Amended) A steering shaft for an energy absorbing steering column, comprising:

a first shaft comprising an engaging recess on an inner peripheral surface;

a second shaft comprising an engaging protrusion on an outer peripheral surface in an end portion, the end portion being filled in the first shaft;

a shank having an end disposed adjacent to the end portion of the second shaft and another end being free, the shank having a smaller diameter than a maximum diameter of the end portion of the second shaft, ~~the shank comprising an~~

R-chamfered ~~portion~~ and a straight portions formed with the shank, the R-chamfered portion being located at the end of the shank; and

a depression formed with the first shaft, the depression being in press contact with the engaging protrusion of the second shaft, wherein a distance between the depression and a base end of the engaging protrusion forms a predetermined impact-energy absorbing stroke.